

Amendment No. 2 to HB3169

Fitzhugh
Signature of Sponsor

AMEND Senate Bill No. 3135

House Bill No. 3169*

by deleting Section 6 of the bill as amended by amendment #01679877 and by substituting instead the following:

SECTION 6. Tennessee Code Annotated, Section 67-1-1802(c)(1), is amended by deleting the subdivision in its entirety and by substituting instead the following language:

(c)(1) The chancery court shall conduct a de novo trial of the suit; provided that, the court shall have no jurisdiction in cases in which the issue is the existence, continued existence, or amount of a debt set off against a tax refund, or in which the issue is the validity of an assessment made pursuant to § 67-1-1808(i). The remedies established in § 67-1-1808 are a taxpayer's sole and exclusive remedies to challenge the existence, continued existence, or amount of a debt set off against a tax refund, or to challenge the validity of an assessment made pursuant to § 67-1-1808(i).